BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2005 (IN THOUSANDS)

ASSETS Cach and cach equivalents		GENERAL FUND		PUBLIC HEALTH FUND		OTHER GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS	
Coxes nequivalents	ASSETS								
Interest receivable 9,470	Cash and cash equivalents Taxes receivable - delinquent	\$	6,158	\$	- - 6,290	\$	5,717 21,546	\$	11,875 34,910
Due from other funds 11,111 1,007 23,055 3,173 1 1 1 1 1 1 1 1 1	Interest receivable		9,470 -		- - -		-		9,470
Inventory of supplies	Interfund short-term loans receivable		19,124		-		-		19,124
Description	Inventory of supplies Prepayments		-						1,196 4,323
Macounts payable		\$		\$	27,602	\$	487,456	\$	
Due to other funds									
Interfund short-term loams payable - 2,712 11,523 14,225 Due to other governments 398 343 4,554 5,295 Due to component unit -		\$		\$	-	\$		\$	
Due to other governments			3,213						
Due to component unit	· · ·		398						
Interest payable	-		576		-				
Wages payable 12,803 4,389 5.565 22,757 Taxes payable 122 - 41 163 Bonds payable - - 1,820 1,820 Deferred revenues 11,443 319 53.644 65.406 Obligations under reverse repurchase agreements 36,495 - 20,801 57.296 Notes and confracts payable - - 60,714 60,714 Custodical accounts 1,598 661 9,852 12,111 Advances from other funds 1,598 661 9,852 12,115 Total liabilities 74,573 17,900 224,182 316,655 Fund balances Reserved for other funds 18,693 2,466 101,047 122,206 Unreserved 18,693 2,466 101,047 122,206 101,047 122,206 Unreserved for fund 28,681 5,337 5,337 5,337 5,337 5,337 5,337 5,337 5,337 5,337 5,337 5,337	·		_		_				
Bonds payable -	• •		12,803		4,389		5,565		22,757
Deferred revenues			122		-				
Notes and contracts payable 1,598			-						
repurchase agreements Notes and contracts payable Custodial accounts 1,598 661 9,852 12,111 Advances from other funds 1,500 - 645 2,145 Total liabilities 74,573 17,900 224,182 316,655 Fund balances Reserved (o) Unreserved Designated, reported in (o) General Fund Public Health Fund Special Revenue Funds Undesignated, reported in General Fund Public Health Fund Public Health Fund Special Revenue Funds Undesignated, reported in General Fund 18,691 18,693 19,804			11,443		319		53,644		65,406
Noies and contracts payable Custodial accounts 1,590			27.405				20.001		67 20 <i>4</i>
Custodial accounts	, ,		36,493		-				
Advances from other funds			1 598		- 144				
Total liabilities 74,573 17,900 224,182 316,655									
Reserved (a) 18,693 2,466 101,047 122,206 Unreserved Unreserved Designated, reported in (a) General Fund 28,681 28,681 Public Health Fund 5,337 5,337 Special Revenue Funds 19,804 Undesignated, reported in General Fund 96,617 Public Health Fund 96,617 Public Health Fund 18,899 96,617 Public Health Fund 96,617 Public Health Fund 96,617 Public Health Fund 96,617 Public Health Fund 97,6617 Public Health Fund 96,617 Public Health Fund 97,6617 Public Health Funds 97,6617 Public Health Fund									
Unreserved Designated, reported in [a] General Fund 28,681 Public Health Fund 5,337 Special Revenue Funds 19,804 Undesignated, reported in General Fund 96,617 Public Health Fund 1,899 Special Revenue Funds 1,899 Special Revenue Funds 1,899 Special Revenue Funds 1,899 Special Revenue Funds 5,719 Debt Service Funds 5,719 Debt Service Funds 28,635 Capital Projects Funds 28,635 Capital Projects Funds 143,991 Total fund balances 143,991 For Total LIABILITIES AND FUND BALANCES 143,991 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities in the statement of net assets. Governmental Activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100) b (1,189,100) b	Fund balances								
Designated, reported in following the design of the statement of net assets are different because: Capital assets used in governmental activities in the statement of net assets. Capotermal reported in the funds. Capital reported in the funds. Capital assets are not available to pay for current-period expenditures and are deferred in the funds. Capital reported in the funds. Capital assets used in governmental activities in the statement of net assets. Capital assets used in the funds. Capital assets used in the funds. Capital assets used in governmental activities are not financial resources and are not reported in the funds. Capital assets used in governmental activities are not financial resources and are not reported assets are not available to pay for current-period expenditures are and are deferred in the funds. Capital assets used in governmental activities are not available to pay for current-period expenditures and are deferred in the funds. Capital assets in the statement of net assets. Capital assets in the statement of net assets are different because: Capital assets are not available to pay for current-period expenditures and are deferred in the funds. Capital assets in the statement of net assets. Capital assets in the statement	Reserved ^(a)		18,693		2,466		101,047		122,206
General Fund 28,681 Public Health Fund 5,337 Special Revenue Funds 19,804 Undesignated, reported in General Fund 96,617 Public Health Fund 96,617 Public Health Fund 1,899 Special Revenue Funds 1,899 Special Revenue Funds 5,6719 Debt Service Funds 5,6719 Debt Service Funds 5,7069 Capital Projects Funds 5,7069 Total fund balances 143,991 9,702 263,274 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. 2,177,909 Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. 28,956 Governmental Activities in the statement of net assets. 68,919 Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)	Unreserved								
Public Health Fund 5,337 Special Revenue Funds 19,804 Undesignated, reported in General Fund 96,617 Public Health Fund 1,899 Special Revenue Funds 1,899 Special Revenue Funds 56,719 Debt Service Funds 56,719 Debt Service Funds 28,635 Capital Projects Funds 57,069 Total fund balances 143,991 9,702 263,274 TOTAL LIABILITIES AND FUND BALANCES 143,991 9,702 263,274 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. 2,177,909 Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. 28,956 Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. 68,919 Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)	·		28.681					-	28.681
Special Revenue Funds Undesignated, reported in General Fund 96,617 Public Health Fund 1,899 Special Revenue Funds 1,899 Special Revenue Funds 56,719 Debt Service Funds 56,719 Debt Service Funds 28,635 Capital Projects Funds 28,635 Capital Projects Funds 57,069 Total fund balances 143,991 TOTAL LIABILITIES AND FUND BALANCES 143,991 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. [1,189,100]			20,00		5,337				
General Fund 96,617 Public Health Fund 1,899 Special Revenue Funds 56,719 Debt Service Funds 28,635 Capital Projects Funds 28,635 Capital Projects Funds 57,069 Total fund balances 143,991 9,702 263,274 TOTAL LIABILITIES AND FUND BALANCES \$218,564 \$27,602 \$487,456 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. 2,177,909 Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. 28,956 Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. 68,919 Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100) (b)	·						19,804		19,804
Public Health Fund 1,899 Special Revenue Funds 56,719 Debt Service Funds 28,635 Capital Projects Funds 57,069 Total fund balances 143,991 9,702 263,274 416,967 TOTAL LIABILITIES AND FUND BALANCES 1218,564 77,602 487,456 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. 2,177,909 Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. 28,956 Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. 68,919 Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)			96,617						96,617
Debt Service Funds Capital Projects Funds Capital Projects Funds Total fund balances 143,991 9,702 263,274 416,967 TOTAL LIABILITIES AND FUND BALANCES \$218,564 \$27,602 \$487,456 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)					1,899				1,899
Capital Projects Funds Total fund balances 143,991 9,702 263,274 416,967 TOTAL LIABILITIES AND FUND BALANCES \$ 218,564 \$ 27,602 \$ 487,456 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. [1,189,100]	Special Revenue Funds								56,719
Total fund balances 143,991 9,702 263,274 416,967 TOTAL LIABILITIES AND FUND BALANCES \$ 218,564 \$ 27,602 \$ 487,456 Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)									
Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. \$\frac{\frac{1}{2189,100}}{\frac{1}{2000}}\$									
Amounts reported for governmental activities in the statement of net assets are different because: Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. 68,919 Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)				•		<u>•</u>			416,967
Capital assets used in governmental activities are not financial resources and are not reported in the funds. Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. 2,177,909 2,177,909 2,8,956 68,919 68,919	IOTAL EIABILITIES AND FUND BALANCES	<u> </u>	210,304	<u> </u>	27,602	<u> </u>	467,436		
Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds. Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)	Capital assets used in governmental activities are				different be	cause:			2,177,909
Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (1,189,100)	Other Long-term assets are not available to pay for	or curre	nt-period exp	enditur	es				28.956
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. [1,189,100] (b)	Governmental Activities Internal Service Funds ass			include	ed				
	Long-term liabilities, including bonds payable, are	not du	e and payab	ole in					
	·	IIIC	.51145.					\$	<u> </u>

⁽a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Reserves and Designations.

The notes to the financial statements are an integral part of this statement.

⁽b) See Note 2, "Reconciliation of Government-wide and Fund Financial Statements."